

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

FILED

2017 FEB -1 AM 11:21

UNITED STATES OF AMERICA,

Petitioner,

v.

DAVID R. KREBS,

Respondent.

CASE NO.

JUDGE

1:17 MC 6

JUDGE NUGENT

PETITION TO ENFORCE INTERNAL
REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), states as follows:

1. This is a proceeding brought pursuant to the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an IRS summons.

2. Richard A. Previte is a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division of the IRS. As a Revenue Officer, Previte is authorized to issue an IRS summons pursuant to the authority vested in him under 26 U.S.C. § 7602 and Treasury Regulation § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. Respondent David R. Krebs resides at 16865 Hazy Morning Drive, Middlefield, Ohio 44062, which is within the jurisdiction of this Court.

4. Revenue Officer Previte is conducting an investigation for the collection of Respondent's income tax liabilities for the periods ending December 31, 2010; December 31, 2011; December 31, 2012; December 31, 2013; December 31, 2014; and December 31, 2015. (Declaration of Revenue Officer Richard A. Previte ("Previte Declaration") at ¶ 2, attached hereto as Exhibit B.)

5. Respondent is in possession and control of testimony, books, records, papers, and other data that are relevant to the above-described investigation.

6. On September 9, 2016, Revenue Officer Previte issued an IRS summons directing Respondent to appear before him on October 3, 2016, at 1:00 p.m., in order to testify and to produce the books, records, and other documents demanded in the summons. (*Id.* at ¶ 3; *see also* Summons at p.1, attached hereto as Exhibit A.)

7. On September 9, 2016, Revenue Officer Previte served Respondent with an attested copy of the summons by leaving it at Respondent's last and usual place of abode in a sealed envelope marked confidential and taped to Respondent's front door. (Previte Declaration at ¶ 4; Summons at p. 2.)

8. On October 3, 2016, Respondent did not appear. Respondent's refusal to fully comply with the summons continues to date. (Previte Declaration at ¶ 5.)

9. The books, papers, records, or other data sought by the summons are not already in the possession of the IRS. (*Id.* at ¶ 6.)

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken. (*Id.* at ¶ 7.)

11. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect Respondent's tax liabilities for the periods set forth in the summons and in Paragraph 4 above. (*Id.* at ¶ 8.)

WHEREFORE, the United States of America respectfully requests that:

1. The Court issue an order directing Respondent to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every

requirement thereof. A proposed Order to Show Cause is attached hereto as Exhibit C.¹

2. The Court enter an order directing Respondent to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data before Revenue Officer Previte or any other proper employee of the IRS, at such time and place as may be fixed by Revenue Officer Previte or any other employee of the IRS.


3. The United States recover its costs in maintaining this action.

4. The Court grant such other relief as is just and proper.

Respectfully submitted,

CAROLE S. RENDON
United States Attorney
Northern District of Ohio

By:



Karen E. Swanson Haan (#0082518)

Ruchi V. Asher (#0090917)

Assistant U.S. Attorneys

Carl B. Stokes United States Courthouse

801 West Superior Avenue, Suite 400

Cleveland, Ohio 44113-1852

Telephone: (216)622-3600

Facsimile: (216)522-4982

Email: Karen.Swanson.Haan@usdoj.gov

Email: Ruchi.Asher@usdoj.gov

*Attorneys for Petitioner United States of
America*

¹ If the Court adopts the proposed Order, Petitioner requests that the hearing be scheduled at least 45 days after the issuance of the Order to allow sufficient time for service to be effectuated.